



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Carol Williams **Phone #:** (406) 362-4201

(Signature)

(Date)

**Chair, Board of Trustees:** Jay Terman

(Signature)

(Date)

**County Superintendant** Katrina Chaney

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Shop Donation	LOCAL	106	
107	School Grounds Beautification	LOCAL		
115	Outdoor Classroom	LOCAL	115	
116	MT Ground Water Academy	LOCAL	116	
118	Fieldtrip Transportation	LOCAL	118	
120	AGATE Mini Grant	LOCAL	120	
135	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	025 1221 1415 00	84.367
281	Services for Significant Needs Students	STATE	2512217616PII	State
286	Resource Transfers Dist/Coops	LOCAL	286	Local
305	Title I - Schoolwide	FEDERAL	025 1221 321500	Federal
306	Title I - Schoolwide	FEDERAL	0251221321500	Federal
320	Multidistrict Seed Money	STATE	320	320
326	Graduation Matters	STATE	326	326
327	Graduation Matters	STATE	327	327
336	Vo Ed Carl Perkins Basic Grant	FEDERAL	0251221811000	84.048A
356	Gifted and Talented	STATE	02512211310	State
365	State OTO Indian Education for All	STATE	25-1221-1	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	3660	state
389	Vo Ed Business/Marketing	STATE	389	State
392	Vo Ed Tech Ed/Industrial Arts	STATE	392	State
436	Vo Ed Carl Perkins Basic Grant	FEDERAL	0251221811000	84.048A
446	GEAR UP	FEDERAL	25 1221 6000114	84.334
448	GEAR UP	FEDERAL	02512216000114	84.334
465	ESEA Title I, PART A	FEDERAL	025 1221 3211 00	84.010
476	GEAR UP	FEDERAL	02512216000114	84.334
506	21st Century Community Learning	FEDERAL	0251221171400	84.287
516	21st Century Community Learning	FEDERAL	0251221171400	84.287
526	21st Century Community Learning	FEDERAL	0251221171400	84.287
536	21st Century Community Learning	FEDERAL	0251221171400	84.287
556	GEAR UP	FEDERAL	02512216000114	84.334
713	21st Century Indirect Cost	FEDERAL	0251221171100	84.287

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	172,059.01	23,942.36		9,090.02
02	Taxes Receivable - Real and Personal (120-149)	21,163.51	2,680.98		
03	Taxes Receivable - Protested (150-159)	1,426.81	179.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				73.88
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	194,649.33	26,802.34		9,163.90
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,704.00			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	1,704.00			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	22,590.32	2,859.98		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	170,355.01	23,942.36		9,163.90
52	<b>TOTAL FUND BALANCE/EQUITY</b>	170,355.01	23,942.36		9,163.90
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	194,649.33	26,802.34		9,163.90

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,138.37	22,871.29	19,523.42	2,213.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,685.62	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,138.37	22,871.29	22,209.04	2,213.91
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)			13,047.14	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,138.37	22,871.29	9,161.90	2,213.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,138.37	22,871.29	9,161.90	2,213.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,138.37	22,871.29	22,209.04	2,213.91

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,991.19			3,164.19
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,252.24			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,243.43			3,164.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	4,243.43			3,164.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,243.43			3,164.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,243.43			3,164.19

# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,920.09	56,407.61		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,920.09	56,407.61		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	18,920.09	56,407.61		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,920.09	56,407.61		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,920.09	56,407.61		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,973.65	8,413.55		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,973.65	8,413.55		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,973.65	8,413.55		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,973.65	8,413.55		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,973.65	8,413.55		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,190.61		90,192.06	59,455.41
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,190.61		90,192.06	59,455.41
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,190.61		90,192.06	59,455.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,190.61		90,192.06	59,455.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,190.61		90,192.06	59,455.41

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,631.50	89,321.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,631.50	89,321.84		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	75,631.50	89,321.84		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	75,631.50	89,321.84		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,631.50	89,321.84		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	390,997.90	395,354.77
1112	District Levy - Personal Property	2,636.77	0.80
1114	District Levy - Pers Prop/Mobile Homes	3,897.99	4,718.25
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	139.87	3,702.60
1190	Penalties and Interest on Taxes	2,324.94	1,615.93
1510	Interest Earnings	298.77	975.54
3110	Direct State Aid	561,101.35	559,298.15
3111	Quality Educator	56,492.98	54,698.52
3112	At Risk Student	10,888.44	10,341.46
3113	Indian Education For All	2,835.60	2,693.52
3114	American Indian Achievement Gap	400.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,106.31	30,087.70
3116	Data For Achievement	2,085.00	2,580.00
3118	Natural Resource Development	3,998.50	6,279.02
3120	State Guaranteed Tax Base Aid	222,665.76	210,190.25
3444	State School Block Grant	49,004.29	49,004.29
3446	SB96 Block Grant Reimbursement	3,829.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,345,704.37</b>	<b>1,332,565.80</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	462,076.60	478,515.53	
			2XX Personal Services - Employee Benefits	98,713.01	119,905.32	
			3XX Purchased Professional and Technical Services	4,572.07	4,032.88	
			4XX Purchased Property Services	1,199.25	1,119.40	
			5XX Other Purchased Services	435.39	2,919.85	
			6XX Supplies and Materials	13,934.18	26,322.49	
			810 Dues and Fees	385.00	0.00	
			8XX Other Expenditures	501.25	630.00	
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	1,440.00	1,440.00	
			6XX Supplies and Materials	576.87	729.99	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	2,022.97	
			2XX Personal Services - Employee Benefits	0.00	11.41	
			3XX Purchased Professional and Technical Services	9,565.91	28,399.07	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	14,053.93	17,847.04
	<b>222X Educational Media Services</b>				
		1XX Personal Services - Salaries		18,943.56	17,062.94
		2XX Personal Services - Employee Benefits		6,377.02	6,026.50
		6XX Supplies and Materials		2,036.95	1,577.26
	<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		72,174.42	32,267.99
		2XX Personal Services - Employee Benefits		23,865.02	7,252.62
		3XX Purchased Professional and Technical Services		14,873.49	20,464.43
		5XX Other Purchased Services		19,046.17	21,205.82
		6XX Supplies and Materials		7,919.73	6,786.04
		810 Dues and Fees		2,440.00	2,506.00
		8XX Other Expenditures		12,409.74	3,614.66
	<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		91,768.62	48,858.94
		2XX Personal Services - Employee Benefits		11,873.64	15,295.13
	<b>25XX Support Services - Business</b>				
		1XX Personal Services - Salaries		28,356.10	39,195.86
		2XX Personal Services - Employee Benefits		4,302.44	5,799.42
		3XX Purchased Professional and Technical Services		225.00	0.00
		5XX Other Purchased Services		536.10	107.95
		6XX Supplies and Materials		97.26	1,219.21
		810 Dues and Fees		300.00	150.00
		8XX Other Expenditures		0.00	118.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX Personal Services - Salaries		37,991.95	31,456.01
		2XX Personal Services - Employee Benefits		15,739.69	13,685.64
		3XX Purchased Professional and Technical Services		4,837.16	3,878.54
		4XX Purchased Property Services		63,169.22	78,809.05
		5XX Other Purchased Services		395.51	449.84
		6XX Supplies and Materials		12,510.14	13,979.89
		810 Dues and Fees		150.00	80.00
		8XX Other Expenditures		1,322.67	2,569.92
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		72,567.02	78,739.81
		2XX Personal Services - Employee Benefits		12,629.36	4,813.71
		3XX Purchased Professional and Technical Services		175.00	0.00
		6XX Supplies and Materials		833.45	81.96
	<b>21XX Support Services - Students</b>				
		2XX Personal Services - Employee Benefits		0.00	36.06



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	1,979.21	0.00
	<b>316</b>		<b>Data For Achievement</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services	1,276.29	2,085.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			6XX Supplies and Materials	808.71	0.00
	<b>390</b>		<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	57,693.76	47,144.50
			2XX Personal Services - Employee Benefits	10,660.48	13,809.36
			6XX Supplies and Materials	3,696.83	460.57
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	900.00	900.00
			2XX Personal Services - Employee Benefits	4.92	5.20
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	38,990.30	36,191.26
			2XX Personal Services - Employee Benefits	236.24	273.35
			3XX Purchased Professional and Technical Services	370.00	300.00
			5XX Other Purchased Services	26,493.47	28,956.01
			6XX Supplies and Materials	10,285.42	11,996.22
			810 Dues and Fees	2,765.00	2,485.00
			8XX Other Expenditures	95.00	1,227.53
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	8,079.30	12,776.85
			2XX Personal Services - Employee Benefits	3,181.83	4,799.88
			3XX Purchased Professional and Technical Services	0.00	200.00
			4XX Purchased Property Services	220.00	1,291.41
			5XX Other Purchased Services	888.31	679.16
			6XX Supplies and Materials	25,491.46	23,027.44
			810 Dues and Fees	0.00	85.00
			8XX Other Expenditures	551.03	154.00
	<b>999</b>		<b>Undistributed</b>		
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	2,000.00	0.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	376.00	8,550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,344,363.45</u>	<u>1,339,382.89</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					177,172.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,332,565.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,339,382.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					170,355.01	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	53,816.69	49,797.96
	1112 District Levy - Personal Property	363.24	0.11
	1114 District Levy - Pers Prop/Mobile Homes	543.38	626.20
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.70	501.91
	1190 Penalties and Interest on Taxes	322.14	215.28
	1510 Interest Earnings	33.83	123.56
	2220 County On-Schedule Trans Reimb	8,264.28	7,009.50
	3210 State On-Schedule Trans Reimb	8,466.64	7,009.50
	3444 State School Block Grant	2,308.10	2,308.10
	3446 SB96 Block Grant Reimbursement	529.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>74,666.92</b>	<b>67,592.12</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	11,055.59	10,115.94
			2XX Personal Services - Employee Benefits	1,872.23	2,133.78
			3XX Purchased Professional and Technical Services	1,076.66	340.00
			5XX Other Purchased Services	45,976.42	40,652.61
			6XX Supplies and Materials	5,364.29	4,188.48
			8XX Other Expenditures	32.00	28.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	7,000.00	8,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>72,377.19</b>	<b>65,458.81</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					21,809.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,592.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,458.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,942.36	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.08	54.04
	1611 National School Lunch Program	11,500.00	8,000.00
	3220 State Food Services Match	172.37	73.88
	4550 Federal Child Nutrition	31,627.11	33,600.67
	4552 Fresh Fruit And Vegetable	3,001.30	2,849.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>46,317.86</b>	<b>44,577.80</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	661.50	627.24
			2XX Personal Services - Employee Benefits	45.45	25.43
			6XX Supplies and Materials	2,294.35	2,196.54
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	29,215.85	28,399.01
			2XX Personal Services - Employee Benefits	11,767.77	11,629.45
			6XX Supplies and Materials	1,259.55	3,586.52
			810 Dues and Fees	85.00	0.00
			8XX Other Expenditures	0.00	44.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>45,329.47</b>	<b>46,508.19</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	11,094.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,577.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,508.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,163.90	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.11	16.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5.11</u>	<u>16.91</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance						3,121.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,138.37	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	72.77	165.84
	2240 County Retirement Distribution	142,874.83	141,405.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>142,947.60</u>	<u>141,570.89</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		72,179.69	95,445.62
	<b>221X Improvement of Instruction Services</b>				
		2XX Personal Services - Employee Benefits		0.00	250.52
	<b>222X Educational Media Services</b>				
		2XX Personal Services - Employee Benefits		2,989.97	2,674.41
	<b>23XX Support Services - General Administration</b>				
		2XX Personal Services - Employee Benefits		19,960.83	5,351.14
	<b>24XX Support Services - School Administration</b>				
		2XX Personal Services - Employee Benefits		14,279.50	8,033.70
	<b>25XX Support Services - Business</b>				
		2XX Personal Services - Employee Benefits		4,308.66	6,117.24
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX Personal Services - Employee Benefits		5,089.53	4,697.62
	<b>27XX Student Transportation Services</b>				
		2XX Personal Services - Employee Benefits		1,796.65	1,644.94
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		11,599.71	12,890.71
	<b>21XX Support Services - Students</b>				
		2XX Personal Services - Employee Benefits		0.00	1,344.53
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920 Resources Transferred to Other School Districts or Cooperatives		2,579.92	0.00
	<b>361 Services for Significant Needs Students</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		0.00	639.04
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		4,889.50	4,256.35



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	4,465.67	3,285.31
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	98.52	88.45
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	145.07	143.05
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,892.87	4,586.41
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	5,490.18	5,789.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>154,766.27</u>	<u>157,238.51</u>

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					38,538.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,570.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,238.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,871.29 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>116 MT Ground Water Academy</b>		
1900	Other Revenue from Local Sources	307.25
<b>118 Fieldtrip Transportation</b>		
1900	Other Revenue from Local Sources	500.00
<b>120 AGATE Mini Grant</b>		
1900	Other Revenue from Local Sources	399.00
<b>135 Title II, Part A, Teacher/Principal Train/Recruit</b>		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	200.59
<b>281 Services for Significant Needs Students</b>		
3610	Services for Significant Needs Students	3,375.00
<b>286 Resource Transfers Dist/Coops</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	8,364.00
<b>305 Title I - Schoolwide</b>		
4940	Schoolwide Program	19,045.89
<b>306 Title I - Schoolwide</b>		
4940	Schoolwide Program	80,912.11
<b>326 Graduation Matters</b>		
3240	Graduation Matters Montana	1,954.00
<b>327 Graduation Matters</b>		
3240	Graduation Matters Montana	710.71
<b>336 Vo Ed Carl Perkins Basic Grant</b>		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	1,967.00
<b>356 Gifted and Talented</b>		
3600	State Gifted & Talented Reimbursement	3,600.00
<b>389 Vo Ed Business/Marketing</b>		
3900	State Career & Technical Ed Entitlement	888.00
<b>392 Vo Ed Tech Ed/Industrial Arts</b>		
3900	State Career & Technical Ed Entitlement	888.00
<b>436 Vo Ed Carl Perkins Basic Grant</b>		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	1,966.00
<b>446 GEAR UP</b>		
4710	GEAR UP	2,710.21
<b>448 GEAR UP</b>		
4710	GEAR UP	2,236.51
<b>476 GEAR UP</b>		
4710	GEAR UP	26,687.20
<b>506 21st Century Community Learning</b>		
4340	Title IV, Part B, 21st Century Community Learning Centers	4,242.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

<b>516 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	6,761.00
<b>526 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	18,884.00
<b>536 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	82,424.00
<b>556 GEAR UP</b>	
4710 GEAR UP	133.00
<b>713 21st Century Indirect Cost</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,102.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>271,257.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
<b>116</b>	<b>MT Ground Water Academy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>27XX Student Transportation Services</b>				
		<b>5XX Other Purchased Services</b>			307.25
		<b>116 Subtotal</b>			<u>307.25</u>
<b>118</b>	<b>Fieldtrip Transportation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>27XX Student Transportation Services</b>				
		<b>5XX Other Purchased Services</b>			500.00
		<b>118 Subtotal</b>			<u>500.00</u>
<b>120</b>	<b>AGATE Mini Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		<b>6XX Supplies and Materials</b>			399.00
		<b>120 Subtotal</b>			<u>399.00</u>
<b>135</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
	<b>1XXX Instruction</b>				
		<b>1XX Personal Services - Salaries</b>			141.35
		<b>2XX Personal Services - Employee Benefits</b>			59.24
		<b>135 Subtotal</b>			<u>200.59</u>
<b>281</b>	<b>Services for Significant Needs Students</b>				
	<b>361 Services for Significant Needs Students</b>				
	<b>1XXX Instruction</b>				
		<b>1XX Personal Services - Salaries</b>			3,354.58
		<b>2XX Personal Services - Employee Benefits</b>			19.57
		<b>6XX Supplies and Materials</b>			0.85
		<b>281 Subtotal</b>			<u>3,375.00</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
286	Resource Transfers Dist/Coops				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		8,357.98
			6XX Supplies and Materials		6.02
			<b>286 Subtotal</b>		<b>8,364.00</b>
305	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,926.49
			2XX Personal Services - Employee Benefits		2,814.73
			6XX Supplies and Materials		750.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		4,875.00
			2XX Personal Services - Employee Benefits		1,781.82
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		2,156.26
			2XX Personal Services - Employee Benefits		741.59
			<b>305 Subtotal</b>		<b>19,045.89</b>
306	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		55,872.94
			2XX Personal Services - Employee Benefits		24,129.77
			6XX Supplies and Materials		700.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		209.40
			<b>306 Subtotal</b>		<b>80,912.11</b>
326	Graduation Matters				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,680.00
			2XX Personal Services - Employee Benefits		259.84
			6XX Supplies and Materials		14.16
			<b>326 Subtotal</b>		<b>1,954.00</b>
327	Graduation Matters				
	324	Graduation Matters Montana			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		710.71
			<b>327 Subtotal</b>		<b>710.71</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
336	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,507.00
			8XX Other Expenditures		80.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		380.00
			<b>336 Subtotal</b>		<b>1,967.00</b>
356	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,809.64
			2XX Personal Services - Employee Benefits		289.72
			5XX Other Purchased Services		1,024.07
			6XX Supplies and Materials		476.57
			<b>356 Subtotal</b>		<b>3,600.00</b>
365	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		255.67
			<b>365 Subtotal</b>		<b>255.67</b>
389	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		888.00
			<b>389 Subtotal</b>		<b>888.00</b>
392	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			5XX Other Purchased Services		200.00
			6XX Supplies and Materials		688.00
			<b>392 Subtotal</b>		<b>888.00</b>
436	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		100.00
			6XX Supplies and Materials		1,866.00
			<b>436 Subtotal</b>		<b>1,966.00</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
446	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,750.00
			2XX Personal Services - Employee Benefits		301.61
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		658.60
			<b>446 Subtotal</b>		<b>2,710.21</b>
448	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,907.48
			2XX Personal Services - Employee Benefits		329.03
			<b>448 Subtotal</b>		<b>2,236.51</b>
476	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,309.06
			2XX Personal Services - Employee Benefits		1,943.55
			3XX Purchased Professional and Technical Services		6,901.00
			6XX Supplies and Materials		1,494.15
			8XX Other Expenditures		30.00
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		800.00
			5XX Other Purchased Services		1,784.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services		1,425.44
			<b>476 Subtotal</b>		<b>26,687.20</b>
506	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		560.00
			2XX Personal Services - Employee Benefits		96.60
			6XX Supplies and Materials		2,075.40
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		350.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services		1,160.00
			<b>506 Subtotal</b>		<b>4,242.00</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
516	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,160.00
			2XX Personal Services - Employee Benefits		372.58
			6XX Supplies and Materials		1,844.57
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		350.00
			5XX Other Purchased Services		350.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services		1,683.85
			<b>516 Subtotal</b>		<b>6,761.00</b>
526	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,457.50
			2XX Personal Services - Employee Benefits		1,834.77
			6XX Supplies and Materials		5,221.96
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		369.77
			<b>526 Subtotal</b>		<b>18,884.00</b>
536	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		48,343.20
			2XX Personal Services - Employee Benefits		18,660.61
			3XX Purchased Professional and Technical Services		850.00
			5XX Other Purchased Services		500.00
			6XX Supplies and Materials		6,560.09
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,150.00
			5XX Other Purchased Services		701.36
		222X	Educational Media Services		
			1XX Personal Services - Salaries		105.00
			2XX Personal Services - Employee Benefits		18.11
		27XX	Student Transportation Services		
			5XX Other Purchased Services		3,433.63
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,102.00
			<b>536 Subtotal</b>		<b>82,424.00</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
556	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			6XX Supplies and Materials		133.00
			<b>556 Subtotal</b>		133.00
713	21st Century Indirect Cost				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		880.00
			2XX Personal Services - Employee Benefits		149.03
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		920.00
			2XX Personal Services - Employee Benefits		148.70
			6XX Supplies and Materials		4.27
			<b>713 Subtotal</b>		2,102.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					271,513.14

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					9,417.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					271,257.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,513.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,161.90	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
116 MT Ground Water Academy	307.25	307.25	0.00
118 Fieldtrip Transportation	500.00	500.00	0.00
120 AGATE Mini Grant	399.00	399.00	0.00
135 Title II, Part A, Teacher/Principal Train/Recruit	200.59	200.59	0.00
281 Services for Significant Needs Students	3,375.00	3,375.00	0.00
286 Resource Transfers Dist/Coops	8,364.00	8,364.00	0.00
305 Title I - Schoolwide	19,045.89	19,045.89	0.00
306 Title I - Schoolwide	80,912.11	80,912.11	0.00
326 Graduation Matters	1,954.00	1,954.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
327 Graduation Matters	710.71	710.71	0.00
336 Vo Ed Carl Perkins Basic Grant	1,967.00	1,967.00	0.00
356 Gifted and Talented	3,600.00	3,600.00	0.00
365 State OTO Indian Education for All	0.00	255.67	-255.67
389 Vo Ed Business/Marketing	888.00	888.00	0.00
392 Vo Ed Tech Ed/Industrial Arts	888.00	888.00	0.00
436 Vo Ed Carl Perkins Basic Grant	1,966.00	1,966.00	0.00
446 GEAR UP	2,710.21	2,710.21	0.00
448 GEAR UP	2,236.51	2,236.51	0.00
476 GEAR UP	26,687.20	26,687.20	0.00
506 21st Century Community Learning	4,242.00	4,242.00	0.00
516 21st Century Community Learning	6,761.00	6,761.00	0.00
526 21st Century Community Learning	18,884.00	18,884.00	0.00
536 21st Century Community Learning	82,424.00	82,424.00	0.00
556 GEAR UP	133.00	133.00	0.00
713 21st Century Indirect Cost	2,102.00	2,102.00	0.00
<b>Total</b>	<b>271,257.47</b>	<b>271,513.14</b>	<b>-255.67</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.60	11.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3.60</u>	<u>11.93</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					2,201.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,213.91 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,800.00	2,700.00
	1510 Interest Earnings	5.55	16.06
	3260 State Driver's Education Reimbursement	933.27	1,252.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,738.82</b>	<b>3,968.30</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,550.00	1,860.00
			2XX Personal Services - Employee Benefits	8.45	10.78
			4XX Purchased Property Services	1,578.20	1,500.18
			6XX Supplies and Materials	315.42	243.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,452.07</b>	<b>3,614.62</b>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					3,889.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,968.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,614.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,243.43 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.66	98.53
	3281 State Technology Aid	1,308.32	1,256.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,335.98</b>	<b>1,355.08</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					17,565.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,355.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,920.09 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.55	282.48
	1945 Fees - Users/Resale of Supplies	300.00	3,002.40
	3445 State Combined Fund School Block Grant	4,930.85	4,930.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,305.40</b>	<b>8,215.73</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						48,191.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,215.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						56,407.61 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.97	42.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12.97	42.95

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					7,930.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,973.65 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.69	45.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13.69</u>	<u>45.32</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					8,368.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,413.55	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.56	11.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3.56</u>	<u>11.80</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					2,178.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,190.61 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	80.00	80.22
	1700 Student Extracurricular Activity Receipts	53,895.22	48,835.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>53,975.22</u>	<u>48,915.39</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	60,575.83	42,235.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>60,575.83</u>	<u>42,235.68</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	83,512.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,915.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,235.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,192.06	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.25	167.59
	1920 Contributions/Donations from Private Sources	0.00	56,690.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4.25</u>	<u>56,857.97</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	2,597.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,857.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,455.41	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	67,001.27	69,889.09
XX	39X	1XXX	112 Certified Teacher Staff Salaries	57,693.76	47,144.50
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	470,228.73	466,184.24
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	352.12	2,622.48
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	31,775.14	31,480.22
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 1221-32638088

25 Lewis & Clark County

1221 Lincoln K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,992.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,992.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,997.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,909.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	83,671.54
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	78,739.81	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,813.71	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	81.96	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	36.06	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			83,671.54	0.00	0.00	0.00	0.00

83,671.54

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136*

*\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	191,968.00	0.00	0.00	0.00	191,968.00
Land Improvements	9,000.00	0.00	0.00	0.00	9,000.00
Buildings	1,512,948.08	0.00	0.00	0.00	1,512,948.08
Machinery and Equipment	147,855.02	0.00	0.00	0.00	147,855.02
Totals at Historical Cost	1,861,771.10	0.00	0.00	0.00	1,861,771.10
Depreciation					
Building Accum	915,782.28	0.00	34,221.60	0.00	950,003.88
Machinery and Equipment Accum	82,569.58	0.00	11,124.69	0.00	93,694.27
Total Accumulated Depreciation	998,351.86	0.00	45,346.29	0.00	1,043,698.15
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	863,419.24	0.00	-45,346.29	0.00	818,072.95

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	26,286.00	0.00	0.00
General Administration (23XX)	4,406.00	0.00	0.00
Operations and Maintenance (26XX)	10,355.84	0.00	0.00
Food Service (31XX)	1,808.65	0.00	0.00
Extracurricular (34XX, 35XX)	2,489.80	0.00	0.00
Total Depreciation for FY2016	45,346.29	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	49,167.27	2,907.27	0.00	0.00	52,074.54	0.00	52,074.54
Other Post Employment Benefits	185,049.72	6,100.28	0.00	0.00	191,150.00	0.00	191,150.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	234,216.99	9,007.55	0.00	0.00	243,224.54	0.00	243,224.54

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1221-32638088

**25 Lewis & Clark County**

**1221 Lincoln K-12 Schools**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	31,000.81	104,620.92	0.00	135,621.73
Net Pension - TRS	1,091,925.00	33,652.00	0.00	1,125,577.00